

Clerk of the United States Bankruptcy Court

12/21/09

Gentleman: I am an indirect investor in the Bernard L. Madoff Investment Securities LLC (BLMIS) thru the Beacon LLC Account # 000406.

I disagree with the determination of my claim by the Trustee Irving H. Picard for BLMIS for the following reasons:

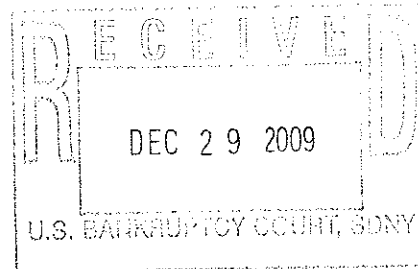
1. There was no difference between a direct investment and my indirect investment because the funds were never invested in any securities for the last 10 to 15 years; the perpetrator just fraudulently held them. My investments were made between 2003 and 2008.
2. Beacon Associates gave an average of 75% of the funds to BLMIS each year, not as a securities firm or in an advisory capacity but purely as a transfer agent. For that reason my account should be treated by SIPC the same as any investment in BLMIS.

For the reasons stated above, I request a hearing and hopefully a reversal of the determination of this matter.

Sincerely,



Robert E. Decker MD (retired)
127 Olivera Way
Palm Beach Gardens, FL 33418
561-694-2021



BEACON ANDOVER

GROUP

ALTERNATIVE INVESTMENTS

BEACON ASSOCIATES LLC I STATEMENT OF CAPITAL ACCOUNT (UNAUDITED)

10/21/2008

TO: Robert E. Decker, IRA, NTC & Co.

The following is a summary of your capital account
in Beacon Associates for the period ended
October 1, 2008

Value of Your Capital Account on
July 1, 2008

\$2,183,854.68

Capital Contributions (Withdrawals)
During the three month period ended
September 30, 2008

\$200,000.00

Net Income (loss) for the three
month period ended
September 30, 2008

\$14,099.40

Value of your Capital Account as of
September 30, 2008

\$2,397,954.08

Capital Contributions (Withdrawals) as of
October 1, 2008

\$0.00

Value of your Capital Account as of
October 1, 2008

\$2,397,954.08

MAD OFF = 74 %
OR 1,323,109 /

Note: The above figures are net of management fees to date

BEACON ASSOCIATES LLC I

IVY ASSET
MANAGEMENT
CORP.

Beacon Associates LLC

Robert E. Decker, IRA, NTC & Co.

01/01/2006
02/01/2006
03/01/2006
04/01/2006
05/01/2006
06/01/2006
07/01/2006
08/01/2006
09/01/2006
10/01/2006
11/01/2006
12/01/2006
Total Investor Activity

Contributions

284,560

01/01/2007
02/01/2007
03/01/2007
04/01/2007
05/01/2007
06/01/2007
07/01/2007
08/01/2007
09/01/2007
10/01/2007
11/01/2007
12/01/2007
Total Investor Activity

Contributions

SUMMARY

- *

TOTAL IRA

CONTRIBUTIONS

\$1,787,961

- * *

MADOFF - \$1,323,091

01/01/2008
02/01/2008
03/01/2008
04/01/2008
05/01/2008
06/01/2008
07/01/2008
08/01/2008
09/01/2008
10/01/2008
11/01/2008
12/01/2008
Total Investor Activity

Contributions

100,000
149,000

200,000 *

(2)

IRA